

## Comparison of State Unemployment Insurance Laws 2006: Errata Sheet

### APPEALS

- Page 7-3 (Table 7-1): The District of Columbia (DC) first stage appeals body is now Administrative Law Judge. Further, DC no longer has second stage appeals.

### FINANCING

- Page 2-4: The last sentence in the paragraph on “EMPLOYEE TAXES” should read as follows: Depending on the adequacy of the fund balance in a given year, Pennsylvania employees pay contributions ranging from 0.0% to 0.09% on total gross covered wages paid for employment.
- Page 2-15 (Table 2-9): The Pennsylvania row should indicate that benefits are excluded from charging when the “Benefit Award Finally Reversed”.
- Page 2-17 (Table 2-10): The Maine most favorable schedule should be shown as being in effect with a reserve multiple of over 1.83; resulting in a minimum rate of 0.46% and maximum rate of 5.4%. Maine’s least favorable schedule should be shown as being in effect with a reserve multiple under 0.25; resulting in a minimum rate of 0.99% and maximum rate of 8.55%.
- Page 2-18 (Table 2-10): The Missouri most favorable schedule should be shown as being in effect with a fund balance of at least \$750 million. Missouri’s least favorable schedule should be shown as being with a fund balance less than \$350 million; resulting in a maximum rate of 7.8%.
- Page 2-18 (Table 2-10): The Pennsylvania most favorable schedule and least favorable schedules should be shown as resulting in a minimum rate of 0.3% and maximum rate of 7.7%.
- Page 2-19 (Table 2-10): Footnote 1 for table 2-10 should read as follows: 1/ Fund requirement is 1 or 2 of 3 adjustment factors used to determine rates. Such a factor is either added or deducted from an employer’s benefit ratio, FL. In NY, 0.1 to 1.5% according to a formula based on highest annual cost in last 15 years.
- Page 2-20 (Table 2.11): The Pennsylvania social cost adjustment amount should be shown as up to 1.5%, and Pennsylvania should also be listed as having a solvency adjustment that adjusts the ER’s basic tax rate by an amount ranging from -1.3% to 7.2% and additional contributions from 0.0% to 0.6%.
- Page 2-22 (Table 2-12): The Pennsylvania reduced rate for new employers should be shown as: 3.5%; Construction employers pay 9.7%.

- Page 2-27 (Table 2-14): The Pennsylvania optional transfer of experience for both total and partial transfers should read: If predecessor and successor were not owned, controlled or managed by the same interest.
- Page 2-36 (Table 2-19): The Pennsylvania amount should read: 1.0% of taxable payroll for the most recent 4 calendar quarters prior to election of reimbursable status.

## OVERPAYMENTS

- Page 6-4 (Table 6-2): The Pennsylvania % reduction in WBA should be shown as  $\frac{33}{100}$  (nonfault); 100 (fault), and the interest assessed should be shown as Computed annually based on the IRS rate.
- Page 6-11 (Table 6-4): Footnote 3 for table 6-4 should read as follows:  $\frac{3}{4}$  Provision applicable only if claim filed 2 yrs. after offense, AZ, HI, NY, OK, PR, and VI; within 4 yr. period following the expiration of the claim in which the fraud occurred, PA; within 2 yrs. following determination of fraud, WA; if claim filed within 3 yrs. following date determination was mailed or served, CA; if determination of fraud is made within 3 yrs. after offense, MD, and VA; 3 yrs. after date of decision, OR, and VT; if determination of fraud is made within 4 yrs. after offense, GA; if claim is filed within 6 yrs. after BY during which offense occurred, CT and MI; within 8 years from final determination establishing liability to repay, ID. However, in OR, overpayments shall not be canceled within 3 yrs. if the debt is being recovered by payments or deductions which were received within the last 3 months nor if repayment of the overpayment is required because of a fraud conviction.